

# The Gazette of India

## EXTRAORDINARY PART II—Section 3—Sub-section (i) PUBLISHED BY AUTHORITY

No. 19] NEW DELHI, WEDNESDAY, MARCH 1, 1961/PHALGUNA 10, 1882

### MINISTRY OF FINANCE

#### (Department of Revenue)

#### NOTIFICATIONS

#### CENTRAL EXCISES

*New Delhi, the 1st March 1961*

**G.S.R. 270.**—In exercise of the powers conferred by sub-item (1) of item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and rule 96F of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 168/60 Central Excises, dated the 31st December, 1960, the Central Government hereby fixes the following rates of duty on tea, all varieties except package tea, namely:—

Zone	Place of Production	Rate of duty per kilogram
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		Naye Paise
I	Districts of Goalpara and Cachar in Assam State; Centrally administered territory of Tripura; Siliguri and Kalimpong sub-divisions and areas in jurisdiction list numbers 31 and 22 of the Kurseong Police Station in Kurseong sub-division of the Darjeeling district and the district of West Dinajpur and other districts in West Bengal excluding the district of Jalpaiguri and other sub-divisions of Darjeeling district; Gudalur taluka of the district of Nilgiris and districts of Kanya Kumari and Tinneveli in Madras State; Peermade, Meenachhal and Kanchirapalli talukas of the district of Kottayam and districts of Ernakulam, Trivandrum, Quilon Cannanore, Kozhikode, Trichur and Palghat in Kerala State; All areas in the States of Punjab, Bihar, Uttar Pradesh and the centrally administered territory of Himachal Pradesh; Any other areas in the territory of India other than areas included in Zones II, III-A and III-B.	10

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of India

EXTRAORDINARY

PART II—Section 3—Sub-section (i)

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No. 18] NEW DELHI, WEDNESDAY, MARCH 1, 1961/PHALGUNA 10, 1882

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MINISTRY OF FOOD AND AGRICULTURE

(Department of Food)

NOTIFICATION

*New Delhi, the 27th February 1961*

**G.S.R. 269.**—In exercise of the powers conferred by section 52 of the Agricultural Produce (Development and Warehousing) Corporations Act, 1956 (28 of 1956), the Central Government hereby makes the following rules further to amend the Agricultural Produce (Development and Warehousing) Corporations Rules, 1956, namely:—

1. These rules may be called the Agricultural Produce (Development and Warehousing) Corporations (Amendment) Rules, 1961.

2. In rule 19 of the Agricultural Produce (Development and Warehousing) Corporations Rules, 1956, in sub-rule (2a), for the words "four years" the words "five years" shall be substituted.

[No. F.-25/86/59-SG.II.]

H. LAL, Jt. Secy.

Zone	Place of Production	Rate of duty per kilogram
		Naye Paise
II	Districts of Nowgaon and Kamrup and Mangaldai sub-division of Darrang district in Assam State; District of Jalpaiguri in West Bengal; Districts of Hassan, Chickmagalur and Coorg in Mysore State; Devikulam and Udmancholai talukas of the district of Kottayam in Kerala State; Districts of Coimbatore and Madurai in Madras State.	15
III-A	The Sadar sub-division and Kurseong Sub-division excluding the areas in the jurisdiction list Nos. 31 and 22 of the Kurseong Police Station of the Darjeeling district in West Bengal; District of Nilgiris excluding Gudalur taluka in Madras State.	25
III-B	District of Darrang excluding Mangaldai sub-division and the districts of Lakhimpur and Sibsagar in Assam State.	35

Provided that the rate of duty leviable on tea manufactured in one zone from green leaves grown in another zone shall be the rate applicable to the zone in which such leaves were grown.

[No. 7/61.]

**G.S.R. 271.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts package tea as is packed in any kind of container containing not more than 20 kilograms net of tea from so much of the duty leviable thereon, as is in excess of forty naye paise per kilogram plus the duty for the time being leviable under sub-item (1) of Item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), if not already paid.

[No. 8/61.]

**G.S.R. 272.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts package tea as is packed in any kind of container containing more than 20 kilograms net of tea from so much of the duty leviable thereon as is in excess of the duty for the time being leviable under sub-item (1) of Item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944).

[No. 9/61.]

**G.S.R. 273.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 28-Central Excises, dated the 29th May, 1954, and notifications of the Government of India in the Ministry of Finance (Department of Revenue) Nos. 115-Central Excises, dated the 31st December, 1957 and 48-Central Excises, dated the 24th April, 1958.

[No. 10/61.]

**G.S.R. 274.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts flue cured tobacco if used in the manufacture of cigarettes containing imported tobacco in any proportion, from so much of the duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (I of 1944) as is in excess of two rupees and fifty naye paise per kilogram.

[No. 11/61.]

**G.S.R. 275.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 27-Central Excises, dated the 1st March, 1959, the Central Government hereby exempts the following types of flue cured tobacco not actually used for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes or (c) bhis, from so much of the duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (I of 1944) as is in excess of one rupee and fourteen naye paise per kilogram, namely:—

- (i) stems of tobacco larger than 6.35 millimetres in size,
- (ii) dust of tobacco, and
- (iii) granule ('rawa') of tobacco capable of passing through a sieve made of wire not finer than 24 S.W.G. (0.5588 millimetre diameter) and containing not less than 18 uniform circular or square apertures per linear distance of 25.4 millimetres.

[No. 12/61.]

**G.S.R. 276.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts Kerosene from so much of the duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (I of 1944) as is in excess of sixty four rupees and twenty naye paise per kilolitre at fifteen degrees of Centigrade thermometer, provided it satisfies the following conditions, namely:—

- (i) it has a flame height of not less than fourteen millimetres and not exceeding sixteen millimetres;
- (ii) it has a flash point below one hundred and fifty degrees of Fahrenheit's thermometer;
- (iii) it has a pour point of fifty-five degrees of Fahrenheit's thermometer or above when tested by the method I.P. 15/55 prescribed by the Institute of Petroleum Technologists, London, for the determination of pour point of mineral oils;
- (iv) it is not colourless in appearance, and
- (v) it is ordinarily used as an illuminant in oil burning lamps.

[No. 13/61.]

**G.S.R. 277.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 25-Central Excises, dated the 1st March, 1958, namely:—

In the said notification, for the words, letters and figures, "Rs. 13.30 per quintal", "Rs. 15.30 per quintal" and "Rs. 16.25 per quintal" in column (2) of the Table, the words, letters and figures "Rs. 15.45 per quintal", "Rs. 17.75 per quintal" and "Rs. 18.85 per quintal" shall, respectively be substituted.

[No. 14/61.]

**G.S.R. 278.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 25-Central Excises, dated the 1st March, 1958, the Central Government hereby exempts, with effect from the 1st day of April, 1961, Vegetable Product of the description specified in column (1) of the Table hereto annexed, cleared by any manufacturer for home consumption on or after the first day of April in any financial year from so

much of the duty leviable thereon as is in excess of the amount specified in the corresponding entry in column (2) thereof:

TABLE

Description (1)	Amount (2)
On the first 10,000 quintals . . . . .	Rs. 15.45 per quintal
On the next 10,000 quintals . . . . .	Rs. 17.75 per quintal
On the next 10,000 quintals . . . . .	Rs. 18.85 per quintal <sup>1</sup>

[No. 15/61.]

**G.S.R. 279.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 137-Central Excises, dated the 1st October, 1960, namely:—

In the said notification, for the table, the following table shall be substituted, namely:—

TABLE

Description of goods	Circumstances in which goods are eligible for exemption	Extent of exemption	Amount
(1)	(2)	(3)	(4)
I. (1) Dry colours, namely, lead chromes and Burnswick green,	The output of all dry colours for the year does not exceed 100 metric tonnes.	(a) On the first 10 metric tonnes (b) On the next 15 metric tonnes (c) On the balance	Nil. Eight rupees and seventy-five paise per quintal. Thirteen rupees and fifteen paise per quintal.
(2) Water paints,—namely,—	The output of all water paints for the year does not exceed 100 metric tonnes.		
(a) Dry distemper including cement based water paints			Twelve rupees and thirty paise per quintal.
(b) Oil bound distemper.			Twenty-two rupees and fifteen paise per quintal
(c) Water pigment finishes for leather			Thirty paise per litre.
(d) Plastic emulsion paint			Sixty-eight paise per litre.
(3) Oil paints and enamels—	The output of all oil paints and enamels for the year does not exceed 1000 metric tonnes.		

(1)	(2)	(3)	(4)
(a) Tinting Paste (Blue)			Fifty naye paise per kilogram
(b) Stiff paints and ready mixed paints sold by weight			Twelve rupees and thirty naye paise per quintal
(c) Ready mixed paints and enamels sold by volume.			Forty two naye paise per litre.

Provided that where the total output of a manufacturer of water paints, and oil paints and enamels taken together does not exceed 150 metric tonnes per year, the first 50 metric tonnes of such articles cleared from the factory during the year shall be exempt from the excise duty leviable thereon.

## II. Varnishes and Blacks—

The output of all varnishes and blacks for the year does not exceed 450 kilolitre

(1) Varnishes	(a) On the first 50 kilolitre	Nil.
	(b) On the next 50 kilolitre	Fifteen naye paise per litre
	(c) On the balance	Twenty-two naye paise per litre
(2) Bituminous and coal tar blacks	(a) On the first 50 kilolitre	Nil.
	(b) On the next 50 kilolitre	Ten naye paise per litre
	(c) On the balance	Fourteen naye paise per litre.

Provided that the total quantity of varnishes, and bituminous and coal tar blacks taken together cleared free of duty or at the concessional rates of duty shall not exceed 50, 50 or 350 kilolitres respectively as the case may be.

## III. Nitrocellulose lacquers, clear and pigmented

The output for the year does not exceed 110 kilolitres

(a) On the first 5 kilolitres	Nil.
(b) On the next 10 kilolitres	Seventy-five naye paise per litre
(c) On the balance	One rupee and five naye paise per litre

[No. 16/61.]

**G.S.R. 280.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendments in the notifications of the Government of India, in the Ministry of Finance (Department of Revenue), namely:—

In the notifications specified in column 2 of the Table below, for the expressions mentioned against the corresponding entries in column 3 of the said Table,

the expressions specified in the corresponding entries in column 4 thereof shall be substituted:

TABLE

S. Notification No. and date	For	Substitute
1	2	3
1. 20/60—Central Excises, dated the 1st March, 1960.	6·5 naye paise per kg.	Nine naye paise per kg.
2. 57/60—Central Excises, dated the 20th April, 1960.	6·5 rP per kg. 11 rP per kg. 15·5 nP per kg.	Nine naye paise per kg. Fifteen naye paise per kg. Twenty-one naye paise per kg.

[No. 17/61.]

G.S.R. 281.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 82/57-Central Excises, dated the 19th October, 1957, the Central Government hereby exempts pressed jute felt sheets from so much of the excise duty leviable thereon as is in excess of fifteen naye paise per kilogram.

[No. 18/61.]

G.S.R. 282.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 25/59 Central Excises, dated the 1st March, 1959, the Central Government hereby exempts yarns and fibres of the description specified in column (2) of the Table hereto annexed, from so much of the duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (I of 1944), as is in excess of the duty specified in the corresponding entry in column (3) thereof:

TABLE

Serial No.	Description	Duty
(1)	(2)	(3)
1. Rayon yarn—		
	(i) below 75 deniers . . . . .	Rs. 3·00 per kilogram
	(ii) 75 deniers and above but not above 100 deniers . . . . .	Rs. 2·25 per kilogram
	(iii) above 100 deniers . . . . .	Rs. 1·50 per kilogram
2. Staple fibre yarn . . . . .		Nil.
3. Staple fibre . . . . .		Rs. 0·75 per kilogram

[No. 19/61.]

**G.S.R. 283.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 26/59-Central Excises, dated the 1st March, 1959, the Central Government hereby exempts godet waste, under-size cakes waste and reeling and coning waste falling under the category of rayon and synthetic fibres and yarn, from so much of the duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (1 of 1944), as is in excess of seventy-five naye paise per kilogram.

[No. 20/61.]

**G.S.R. 284.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 92/58-Central Excises dated the 13th September, 1958, the Central Government hereby exempts cotton fabrics of the description specified in column (2) of the Table hereto annexed, from so much of the duty leviable thereon as is in excess of duty specified in the corresponding entry in column (3) or column (4) thereof, as the case may be:

TABLE

Sl. No.	Description	Duty	
		If produced on	
		Automatic looms	Other than automatic looms
I	2	3	4
		naye paise per square metre	naye paise per square metre
<b>I. Cotton Fabrics, Super fine :</b>			
	(a) Grey . . . . .	36·6	29·3
	(b) Bleached and not otherwise processed . . . . .	37·6	30·3
	(c) Shrink-proofed or/and organdie processed . . . . .	42·6	35·3
	(d) Other than bleached, Shrink-proofed or/and organdie processed but dyed, printed, mercerised or/and otherwise chemically processed . . . . .	39·6	32·2
<b>II. Cotton fabrics, fine :</b>			
	(a) Grey . . . . .	27·6	22·1
	(b) Bleached and not otherwise processed . . . . .	28·6	23·1
	(c) Shrink-proofed or/and organdie processed . . . . .	33·6	28·1
	(d) Other than bleached Shrink-proofed or/and organdie processed but dyed, printed, mercerised or/and otherwise chemically processed . . . . .	30·6	25·1
<b>III. Cotton fabrics, medium:</b>			
<b>(1) Medium A:</b>			
	(a) Grey . . . . .	11·2	9·0
	(b) Bleached and not otherwise processed . . . . .	12·2	10·0
	(c) Shrink-proofed or/and organdie processed . . . . .	17·2	15·0
	(d) Other than bleached shrink-proofed or/and organdie processed but dyed, printed, mercerised or/and otherwise chemically processed . . . . .	14·2	12·0



1	2	3	4
		naye paise per square metre	naye paise per square metre
(2) Medium B:			
(a) Grey		7.5	6.0
(b) Bleached and not otherwise processed		8.5	7.0
(c) Shrink-proofed or/and organdie processed		13.5	12.0
(d) Other than bleached, shrink-proofed or/and organdie processed but dyed, printed, mercerised or/and otherwise chemically processed		10.5	9.0
IV. Cotton Fabrics, Coarse :			
(a) Grey		6.0	4.8
(b) Bleached and not otherwise processed		7.0	5.8
(c) Shrink-proofed or/and organdie processed		12.0	10.8
(d) Other than bleached, shrink-proofed or/and organdie processed but dyed, printed, mercerised or/and otherwise chemically processed		9.0	7.8

Provided that if duty has already been paid at the rate applicable to the varieties specified in column (2) of the table appended below, the fabrics specified in column (3) thereof shall be exempt from so much of duty as is in excess of the duty specified in the corresponding entry in column (4) thereof—

Sl. No.	Variety of fabrics on entry into the factory	Variety of fabrics at the time of clearance from the factory on payment of duty	Duty (Naye paise per square metre)
(1)	(2)	(3)	(4)
1	Grey	Bleached and not otherwise processed	1.0
2	Grey	Shrink-proofed or/and organdie processed	6.0
3	Grey	Other than bleached, shrink-proofed or/and organdie processed but dyed, printed, mercerised, or/and otherwise chemically processed	3.0
4	Bleached and not otherwise processed	Shrink-proofed or/and organdie processed	5.0
5	Bleached and not otherwise processed	Other than bleached, shrink-proofed or/and organdie processed but dyed, printed, mercerised or/and otherwise chemically processed	2.0
6	Other than bleached, shrink-proofed or/and organdie processed but dyed, printed, mercerised or/and otherwise chemically processed	Shrink-proofed or/and organdie processed	3.0
7	Shrink-proofed or/and organdie processed	Shrink-proofed or/and organdie processed	Nil.

Explanation:—For the purpose of this notification:

- (1) "Medium B fabrics" means fabrics in which the average count of yarn is 17s or more but is less than 26s;

- (2) "Medium A fabrics" means fabrics in which the average count of yarn is 26s or more but is less than 35s;
- (3) "Shrink-proofed fabric" means a fabric which has been subjected to any process such as sanforizing to make it shrink-resistant, and
- (4) Calendering will not be treated as processing.

[No. 21/61.]

**G.S.R. 285.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. CER-8(28)/56, dated the 5th January, 1957, namely:—

In the said notification, for the existing item (7), the following item shall be substituted, namely:—

- "(7) Cotton fabrics manufactured by or on behalf of the same person in one or more factories commonly known as powerlooms (without spinning plants) in which less than 3 powerlooms in all but no roller locker machine are installed."

[No. 22/61.]

**G.S.R. 286.**—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 75/58—Central Excises, dated the 4th July, 1958, the Central Government hereby fixes the following rates, per shift, per month, per powerloom employed by or on behalf of the same person in the manufacture of cotton fabrics, namely:—

	If all powerlooms are employed in the manufacture only of medium and/or coarse fabrics	If one or more powerlooms are employed in the manufacture of superfine and/or fine fabrics
	Rs.	Rs.
(1) where more than 100 but not more than 300 powerlooms are employed . . . . .	40·00	90·00
(2) where more than 24 but not more than 100 powerlooms are employed . . . . .	30·00	70·00
(3) where more than 2 but not more than 24 powerlooms are employed . . . . .	20·00	25·00

Provided that where roller locker machines are employed, either exclusively or in addition to any other type of powerloom, every metre of the width of such machine shall be reckoned as one powerloom and where the total width is in excess of whole metres, the balance shall be ignored.

[No. 23/61.]

**G.S.R. 287.**—In pursuance of rule 96J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (38 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 110/58—Central Excises, dated the 11th October, 1958, the Central Government hereby fixes the following rates of additional excise duty per shift, per month, per powerloom employed by or on behalf of the same person in the manufacture of cotton fabrics, namely:—

- (1) where more than 24 but not more than 300 powerlooms are employed; Rs. 20·00

- (2) where more than 2 but not more than 24 powerlooms are employed; Rs. 12·00

Provided that where roller locker machines are employed, either exclusively or in addition to any other type of powerloom, every metre of the width of such machine shall be reckoned as one powerloom and where the total width is in excess of whole metres, the balance shall be ignored.

[No. 24/61.]

**G.S.R. 288.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 134/60—Central Excises, dated the 1st October, 1960, the Central Government hereby exempts woollen fabrics manufactured by or on behalf of the same person from the whole of the duty leviable thereon provided such manufacture is restricted to only one factory in which not more than one powerloom is installed.

[No. 25/61.]

**G.S.R. 289.**—In exercise of the powers conferred by rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. CER-8(16)/56—Central Excises, dated the 26th May, 1956

[No. 26/61.]

**G.S.R. 290.**—In exercise of the powers conferred by rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 84/58—Central Excises, dated the 2nd August, 1958.

[No. 27/61.]

**G.S.R. 291.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 55/59—Central Excises, dated the 15th May, 1959, the Central Government hereby exempts from the whole of the duty leviable thereon, rayon or artificial silk fabrics manufactured by or on behalf of the same person.

(a) in one factory only in which not more than one warp knitting machine is installed, or

(b) in one or more factories in which not more than two powerlooms in all are installed.

[No. 28/61.]

**G.S.R. 292.**—In pursuance of rule 96J of the Central Excise Rules, 1944 as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 56/1959—Central Excises, dated the 15th May, 1959, the Central Government hereby fixes the following rates per shift, per powerloom, per month, employed by or on behalf of the same person in the manufacture of rayon or artificial silk fabrics, other than staple fibre fabrics, namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
A. Where not more than 9 powerlooms are employed .	24·00	24·00	18·00
B. Where more than 9 powerlooms are employed .	40·00	40·00	28·00

Provided that where there are three shifts and a different number of powerlooms is employed in different shifts, the shift in which the lowest number of powerlooms is employed shall be reckoned to be the third shift.

[No. 29/61.]

**G.S.R. 293.**—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 57/1959—Central Excises, dated the 15th May, 1959, the Central Government hereby fixes the following rates per shift, per warp knitting machine, per month, employed by or on behalf of the same person in the manufacture of rayon or art-silk fabrics, other than staple fibre fabrics, namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
A. Where not more than four warp knitting machines are employed . . . . .	48·00	48·00	36·00.
B. Where more than four warp knitting machines are employed . . . . .	80·00	80·00	56·00

Provided that where there are three shifts and a different number of warp knitting machines is employed in different shifts, the shift in which the lowest number of warp knitting machines is employed shall be reckoned to be the third shift.

*Explanation:* Where powerlooms as well as warp knitting machines are employed,

- two powerlooms shall be reckoned as one warp knitting machine for reckoning loomage;
- the provisions of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 29/61—Central Excises, dated the 1st March, 1961, shall apply to the powerlooms in respect of which duty is payable.

[No. 30/61.]

**G.S.R. 294.**—In pursuance of rule 96J of the Central Excise Rules, 1944 and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 58/59—Central Excises, dated the 15th May, 1959, the Central Government hereby fixes the following rates of additional excise duty per shift, per powerloom, per month employed by or on behalf of the same person in the manufacture of rayon or art silk fabrics, other than staple fibre fabrics, namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
A. Where not more than 9 powerlooms are employed . . . . .	12·00	12·00	9·00
B. Where more than nine powerlooms are employed . . . . .	21·00	21·00	15·00

Provided that where there are three shifts and a different number of powerlooms is employed in different shifts, the shift in which the lowest number of powerlooms is employed shall be reckoned to be the third shift.

[No. 31/61.]

**G.S.R. 295.**—In pursuance of rule 96J of the Central Excise Rules, 1944 and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 59/1959—Central Excises, dated the 15th May, 1959, the Central Government hereby fixes the following rates of additional excise duty per shift, warp knitting machine, per month employed by or on behalf of the same person in the manufacture of rayon or art silk fabrics, other than staple fibre fabrics, namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
A. Where not more than four warp knitting machines are employed . . . . .	24'00	24'00	18'00
B. Where more than four warp knitting machines are employed . . . . .	42'00	42'00	30'00

Provided that where there are three shifts and a different number of power-knitting machines is employed in different shifts, the shift in which lowest number of warp knitting machines is employed shall be reckoned to be the third shift.

*Explanation:* Where powerlooms as well as warp knitting machines are employed,

- two powerlooms shall be reckoned as one warp knitting machine for reckoning loomage;
- the provisions of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 31/61—Central Excises, dated the 1st March, 1961, shall apply to the powerlooms in respect of which duty is payable.

[No. 32/61.]

**G.S.R. 296.**—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 53/60, dated the 20th April, 1960, the Central Government hereby fixes the following rates per shift, per powerloom, per month employed by or on behalf of the same person in the manufacture of staple fibre fabrics, namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
Category A. . . . . Where not more than 9 powerlooms are employed . . . . .	16'00	16'00	8'00
Category B . . . . . Where more than 9 powerlooms but not more than 24 powerlooms are employed . . . . .	25'00	25'00	15'00
Category C. . . . . Where more than 24 powerlooms are employed . . . . .	40'00	40'00	28'00

Provided that where there are three shifts and a different number of powerlooms is employed in different shifts, the shift in which lowest number of powerlooms is employed shall be reckoned to be the third shift:

Provided also that where a manufacturer produces both staple fibre fabrics and art silk fabrics (other than staple fibre fabrics) he shall be deemed for the purpose of determining the number of looms and the levy of duty, to produce

only art silk fabrics (other than staple fibre fabrics) and the rates as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 29/61, dated the 1st March, 1961, shall apply.

[No. 33/61.]

**G.S.R. 297.**—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 54/1960, dated the 20th April, 1960, the Central Government hereby fixes the following rates per shift, per warp knitting machine, per month employed by or on behalf of the same person in the manufacture of staple fibre fabrics, namely:

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
Category A . . . Where not more than 4 warp knitting machines are employed . . . . .	32.00	32.00	16.00
Category B . . . Where more than 4 warp knitting machines but not more than 12 warp knitting machines are employed . . . . .	50.00	50.00	30.00
Category C . . . Where more than 12 warp knitting machines are employed . . . . .	80.00	80.00	56.00

Provided that where there are three shifts and a different number of warp knitting machines is employed in different shifts, the shift in which the lowest number of warp knitting machines is employed shall be reckoned to be the third shift:

Provided also that where a manufacturer produces both staple fibre fabrics and art silk fabrics (other than staple fibre fabrics) he shall be deemed for the purpose of determining the number of warp knitting machines and the levy of duty, to produce only art silk fabrics (other than staple fibre fabrics) and the rates as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 30/61, dated the 1st March, 1961, shall apply.

*Explanation.*—Where powerlooms as well as warp knitting machines are employed,

- (a) two powerlooms shall be reckoned as one warp knitting machine for reckoning loomage;
- (b) the provisions of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 33/61, dated the 1st March, 1961, shall apply to the powerlooms in respect of which duty is payable.

[No. 34/61.]

**G.S.R. 298.**—In pursuance of rule 96J of the Central Excise Rules, 1944 and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 55/60-Central Excises, dated the 20th April, 1960, the Central Government

hereby fixes the following rates of additional excise duty per shift, per powerloom, per month employed by or on behalf of the same person in the manufacture of staple fibre fabrics, namely:

		First shift	Second shift	Third shift
		Rs.	Rs.	Rs.
Category A.	Where not more than 9 powerlooms are employed	8.00	8.00	4.00
Category B.	Where more than 9 powerlooms but not more than 24 powerlooms are employed	12.00	12.00	7.00
Category C.	Where more than 24 powerlooms are employed	21.00	21.00	15.00

Provided that where there are three shifts and a different number of powerlooms is employed in different shifts, the shift in which the lowest number of powerlooms is employed shall be reckoned to be the third shift:

Provided also that where a manufacturer produces both staple fibre fabrics and art silk fabrics (other than staple fibre fabrics) he shall be deemed for the purpose of determining the number of looms and the levy of duty, to produce only art silk fabrics (other than staple fibre fabrics) and the rates as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 31/61-Central Excises, dated the 1st March, 1961, shall apply.

[No. 35/61.]

**G.S.R. 299.**—In pursuance of rule 96J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), and in supersession of notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 56/1960, dated the 20th April, 1960, the Central Government hereby fixes the following rates of additional excise duty per shift, per warp knitting machine, per month employed by or on behalf of the same person in the manufacture of staple fibre fabrics, namely:

		First shift	Second shift	Third shift
		Rs.	Rs.	Rs.
Category A.	Where not more than 4 warp knitting machines are employed	16.00	16.00	8.00
Category B.	Where more than 4 warp knitting machines but not more than 12 warp knitting machines are employed	24.00	24.00	14.00
Category C.	Where more than 12 warp knitting machines are employed	42.00	42.00	30.00

Provided that where there are three shifts and a different number of warp knitting machines is employed in different shifts, the shift in which the lowest number of warp knitting machines is employed shall be reckoned to be the third shift:

Provided also that where a manufacturer produces both staple fibre fabrics and art silk fabrics (other than staple fibre fabrics) he shall be deemed for the purpose of determining the number of warp knitting machines and the levy of

duty, to produce only art silk fabrics (other than staple fibre fabrics) and the rates as specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 32/61, dated the 1st March, 1961, shall apply.

*Explanation.*—Where powerlooms as well as warp knitting machines are employed,

- (a) two powerlooms shall be reckoned as one warp knitting machine for reckoning loomage;
- (b) the provisions of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 35/61, dated the 1st March, 1961, shall apply to the powerlooms in respect of which duty is payable.

[No. 36/61.]

**G.S.R. 300.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 17/60, dated the 1st March, 1960, the Central Government hereby exempts from the whole of the duty leviable thereon, silk fabrics manufactured by or on behalf of the same person

- (a) in one factory only in which not more than one warp knitting machine is installed, or
- (b) in one or more factories in which not more than two powerlooms in all are installed.

[No. 37/61.]

**G.S.R. 301.**—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 18/60-Central Excises, dated the 1st March, 1960, the Central Government hereby fixes the following rates per shift, per powerloom, per month, employed by or on behalf of the same person in the manufacture of silk fabrics, namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
A. Where not more than 9 powerlooms are employed	120·00	120·00	90·00
B. Where more than 9 powerlooms are employed	200·00	200·00	140·00

Provided that where there are three shifts and a different number of powerlooms is employed in different shifts, the shift in which the lowest number of powerlooms is employed shall be reckoned to be the third shift:

Provided also that where warp knitting machines as well as powerlooms are employed, one warp knitting machine shall be reckoned as two powerlooms for reckoning loomage.

[No. 38/61.]

**G.S.R. 302.**—In pursuance of rule 96J of the Central Excise Rules, 1944 and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby fixes the following rates of additional excise duty per shift per powerloom, per month,



employed by or on behalf of the same person in the manufacture of silk fabrics, namely:—

	First shift	Second shift	Third shift
	Rs.	Rs.	Rs.
A. Where not more than 9 powerlooms are employed	100·00	100·00	75·00
B. Where more than 9 powerlooms are employed	166·00	166·00	116·00

Provided that where there are three shifts and a different number of powerlooms is employed in different shifts, the shift in which the lowest number of powerlooms is employed shall be reckoned to be the third shift:

Provided also that where warp knitting machines as well as powerlooms are employed one warp knitting machine shall be reckoned as two powerlooms for reckoning loomage.

[No. 39/61.]

**G.S.R. 303.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 5/58 dated the 11th January, 1958, namely:—

In the said notification, after the words and commo 'woollen fabrics', the words 'silk fabrics' shall be inserted.

[No. 40/61.]

**G.S.R. 304.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 61/60-Central Excises, dated the 20th April, 1960, the Central Government hereby exempts parts of cycles, other than motor cycles, namely, rims specified in column (1) of the Table hereto annexed, cleared for home consumption by any manufacturer during the month of March, 1961 from so much of the duty leviable thereon as is in excess of the amount specified in the corresponding entry in column (2) of the said Table:

Provided that this exemption shall not apply to any manufacturer whose production in any of the immediately preceding twelve months had exceeded 83,000 rims.

TABLE

Description (1)	Amount (2)
On the first 2,000 rims . . . . .	Rs. 2·00 per rim
On the next 14,000 rims . . . . .	Rs. 3·00 per rim
On the next 25,000 rims . . . . .	Rs. 3·50 per rim

[No. 41/60.]

**G.S.R. 305.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts, with effect from the 1st day of April 1961, parts of cycles, other than motor cycles, namely, rims specified in column (1) of the Table hereto annexed, cleared for home consumption by any manufacturer on or after the first day of April in any financial year, from so much of the duty leviable thereon as is in excess of the amount specified in the corresponding entry in column (2) of the said Table:

Provided that where a factory producing parts of cycles, other than motor cycles, namely rims, is run at different times of any financial year by different manufacturers, the quantity of such rims, cleared for home consumption from such factory in any such year at concessional rates of duty shall not exceed the limits specified in column (1) of the said Table:

Provided further that the exemption shall not apply to any manufacturer whose production in any of the immediately preceding three financial years had exceeded 10 lakh rims.

TABLE

Quantity	Amount
(1)	(2)
On the first 25,000 rims . . . . .	Rs. 2.00 per rim
On the next 1,75,000 rims . . . . .	Rs. 3.00 per rim
On the next 3,00,000 rims . . . . .	Rs. 3.50 per rim

[No. 42/61.]

**G.S.R. 306.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts parts of cycles, other than motor cycles, namely, freewheels, cleared for home consumption by any manufacturer from so much of the duty of excise leviable thereon as is in excess of rupee one per freewheel:

Provided that this exemption shall not apply to any manufacturer whose production in any of the twelve months immediately preceding the month in which clearance is made, had exceeded 1500 freewheels.

[No. 43/61.]

**G.S.R. 307.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the matches specified in column (1) of the Table below and cleared by any manufacturer for home consumption on or after the first day of April in any financial year, from so much of the duty leviable thereon under the Central Excises and Salt Act, 1944 (I of 1944), as is in excess of the amount specified in the corresponding entry in column (2) of the said Table:

Provided that in determining the rates of duty payable under this notification, account shall be taken of all matches cleared for home consumption from the commencement of the relevant financial year, whether

(a) such matches are packed in boxes of 50 or otherwise or

(b) the factory producing such matches is run at different times of the financial year by different manufacturers.

TABLE

Quantity (1)	Amount (2)
Per gross boxes of 50 matches.	
(a) Matches produced in a factory, the annual output of which exceeds 4000 million matches—	
(i) On the first 4000 million matches . . . . .	Rs. 4·03
(ii) On the balance . . . . .	Rs. 4·10
(b) Matches produced in a factory, the annual output of which exceeds 500 million matches, but does not exceed 4000 million matches—	
(i) On the first 500 million matches . . . . .	Rs. 3·93
(ii) On the balance . . . . .	Rs. 4·03
(c) Matches produced in a factory, the annual output of which does not exceed 500 million matches—	
(i) On the first 100 million matches . . . . .	Rs. 3·25 Rs. 3·00 if splints are made from bamboo
(ii) On the next 150 million matches . . . . .	Rs. 3·60 Rs. 3·30 if splints are made from bamboo
(iii) On the balance . . . . .	Rs. 3·93

[No. 44/61.]

**G.S.R. 308.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts matches of the type known as 'Bengal Lights', when manufactured in a factory whose output does not exceed 500 million matches per year and packed in boxes containing on an average not more than 10 such matches, from so much of the duty as is in excess of seventy-seven naye paise per gross of boxes.

[No. 45/61.]

**G.S.R. 309.**—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules further to amend the Central Excise Rule, 1944, namely:—

1. These rules may be called the Central Excise (Amendment) Rules, 1961
2. In the Central Excise Rules, 1944, rule 63 shall be omitted.

[No. 46/61.]

**G.S.R. 310.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the first

- (i) 10 kilograms of face cream and snow,
- (ii) 10 kilograms of face powder,
- (iii) 20 kilograms of talcum powder, and
- (iv) 10 kilograms of hair lotion, cream and pomade,

cleared for home consumption in any month by any manufacturer from the whole of the excise duty leviable thereon;

Provided that this exemption shall not apply to any manufacturer whose production of cosmetics and toilet preparations in any of the twelve months immediately preceding the month in which clearance is made, had exceeded 150 kilograms.

[No. 47/61.]

**G.S.R. 311.**—In exercise of the powers conferred under sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts cotton yarn of count exceeding ten but not exceeding forty, if issued out of the factory in hanks, from the whole of the excise duty leviable thereon.

[No. 48/61.]

**G.S.R. 312.**—In exercise of the powers conferred under sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts woollen yarn spun from wool, commonly known as shoddy, from the whole of excise duty leviable thereon.

[No. 49/61.]

**G.S.R. 313.**—In exercise of the powers conferred under sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts glass and bangles and glass beads from the whole of the excise duty leviable thereon.

[No. 50/61.]

**G.S.R. 314.**—In exercise of the powers conferred under sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts glass and glassware, produced in any factory in which not more than five workers are working or were working on any day of the preceding twelve months, from the whole of the excise duty leviable thereon.

*Explanation:* The expression 'worker' includes, for the purposes of this notification, an owner who actually participates in any process of manufacture.

[No. 51/61.]

**G.S.R. 315.**—In exercise of the powers conferred under sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts chinaware and porcelainware, produced in any factory in which not more than five workers are working or were working on any day of the preceding twelve months, from the whole of the excise duty leviable thereon.

*Explanation:* The expression 'worker' includes, for the purposes of this notification, an owner who actually participates in any process of manufacture.

[No. 52/61.]

**G.S.R. 316.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempt air conditioning machinery fitted with duty-paid electric motors from so much of the duty leviable thereon, as is equivalent to the amount of duty already paid on such electric motors.

[No. 58/61.]

**G.S.R. 317.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts wireless receiving sets of the description specified in column (1) of the Table hereto annexed, from so much of the duty leviable thereon as is in excess of the amount specified in the corresponding entry in column (2) of the said Table:

TABLE

Description (1)	Amount (2)
Wireless receiving sets, the value of which—	
(i) does not exceed Rs. 150/- each	Nil
(ii) exceeds Rs. 150/- each but does not exceed Rs. 300/- each	10% <i>ad valorem</i> .

[No. 59/61.]

**G.S.R. 318.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts refrigerators fitted with duty-paid electric motors from so much of the duty leviable thereon, as is equivalent to the amount of duty already paid on such electric motors.

[No. 60/61.]

**G.S.R. 319.**—In exercise of the powers conferred by rule 12 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 10-Central Excises, dated the 5th April, 1950, namely:

In the table annexed to the said notification:—

(a) in the entries in column 2 against Serial No. 1, after the words 'Pig iron', the following shall be inserted, namely:—

"Soda ash,

Caustic soda,

Glycerine,

Dyes derived from coal tar and coal tar derivatives used in any dyeing process, all sort,

Patent or proprietary medicines as defined in clause (d) of section 3 of the Drugs Act, 1940 (23 of 1940), not containing alcohol,

Cosmetics and toilet preparations, namely, face cream and snow, face-powder, talcum powder, hair lotion, cream and pomade,

Plastics, all sorts,

Cellophane,

Cotton twist, yarn and thread, all sorts.

Woollen yarn, all sorts including knitting wool,

Glass and glassware.

Chinaware and Porcelainware, all sorts.

Copper and copper alloys containing not less than fifty per cent. by weight of copper,

Zinc,

Air conditioning machinery, all sorts,

Wireless receiving sets, all sorts including transistor sets and radiograms, with or without loudspeakers,

Refrigerators and parts thereof, such as are specially designed for use with refrigerators".

(b) for the entry in column 4 against Serial No. 11, the entry '40 naye paise per kilogram' shall be substituted.

[No. 61/61.]

**G.S.R. 320.**—In exercise of the powers conferred by rule 12 of the Central Excise Rules, 1944, as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the Ministry of Finance (Department of Revenue) Notification No. 45-Central Excises, dated the 1st November, 1954:—

In the table annexed to the said notification:—

(a) in the entries in column 2 against Serial No. 1, after the words 'Pig iron', the following shall be inserted, namely:—

"Soda ash,

Caustic soda,

Glycerine,

Dyes derived from coal tar and coal tar derivatives used in any dyeing process, all sort,

Patent or proprietary medicines as defined in clause (d) of section 3 of the Drugs Act, 1940 (23 of 1940), not containing alcohol,

Cosmetics and toilet preparations, namely, face cream and snow, face powder, talcum powder, hair lotion, cream and pomade.

Plastics, all sorts.

Cellophane.

Cotton twist, yarn and thread, all sorts.

Woollen yarn, all sorts including knitting wool.

Glass and glassware.

Chinaware and Porcelainware, all sorts.

Copper and copper alloys containing not less than fifty per cent. by weight of copper,

Zinc.

Air conditioning machinery, all sorts.

Wireless receiving sets, all sorts including transistor sets and radiograms, with or without loudspeakers,

Refrigerators and parts thereof, such as are specially designed for use with refrigerators';

(b) for the entry in column 4 against Serial No. 11, the entry '40 naye paise per kilogram' shall be substituted.

[No. 62/61.]

J. M. KAUL, Dy. Secy.

